IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 17TH DECEMBER 2007 / 26TH AGRAHAYANA 1929

WP(C).No. 37203 of 2007(D)

PETITIONER:

SANTHOSH.K. ,GEAR TECH ELECTRIC
PATTANAKKAD, CHERTHALA.

BY ADV. SRI.S.SANTHOSH KUMAR
SRI.C.ARUN

RESPONDENTS:

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1. THE COMMERCIAL TAX INSPECTOR
COMMERCIAL TAX CHECK POST
WALAYAR.

2. THE COMMERCIAL TAX OFFICER-1
CHERTHALA.

BY GOVT. PLEADER SRI C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 17/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C) 37203 of 2007

Dated: December 17, 2007

JUDGMENT

The detention of goods as per Ext.P6 is under challenge in this writ petition. In view of the irregularities noticed, I am satisfied that this case calls for an enquiry.

2. In as much as the request of the petitioner for release of the goods as per Ext.P6 is concerned, petitioner offers bank guarantee to be furnished for the security demanded. In view of this, I see no justification for continuing the detention now ordered.

3. Accordingly there will be a direction that subject to the right of the respondent to continue enquiry in respect of the goods detained under the provisions of the KVAT Act, the goods detained shall be released to the petitioner on furnishing bank guarantee for the full amount mentioned in Ext.P6.

ANTONY DOMINIC, JUDGE

mt/-